



**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

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350 S. FIGUEROA ST., 8TH FLOOR
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February 11, 2011

TO: Audit Committee Members

FROM: Jim Schneiderman, Chief
Audit Division

SUBJECT: **PROPOSED FISCAL YEAR 2010-11 AUDIT PLAN**

As you may recall, in October, we submitted our proposed Fiscal Year 2010-11 Audit Plan (Attachment 1) for your review and approval. In reviewing the Audit Plan, you asked us to provide some additional information on the source of the audits and the cost of the audit services.

Attachment 2 – Audits listed by source

Attachment 3 – Audits listed by department, showing the cost of audit services by department.

As previously discussed, the audits that were in progress when we submitted the Plan are shown as "Active Assignments", and the projects we planned to start this year are listed as "Proposed Assignments". As noted in the prior transmittal, we do not expect to be able to start all of these audits this year, because of unexpected higher priority assignments and other changes during the year.

Also, as previously noted, based on your support, the Chief Executive Office allocated \$1.6 million in Net County Cost (NCC) to fund some of our audits of General Fund departments. These audits are listed as NCC—General Fund on Attachment 3.

We look forward to discussing the Plan with you at the February Audit Committee meeting.

Please call me at 213-253-0101 if you have any questions.

Attachments

c: Wendy L. Watanabe, Auditor-Controller
Twila Peoples, Executive Office of the Board of Supervisors

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